REMARKS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 38477.

Respectfully submitted,

PEARNE & GORDON LEP

By:

Michael W. Garvey, Reg. No. 35878

526 Superior Avenue, East Suite 1200 Cleveland, Ohio 44114-1484 (216) 579-1700

Date: July 13, 2005